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In the case of reply the number and date of this letter should be quoted
Our Ref: UWADA/05/01/04

Your Ref: ....

Date:28th July, 2025

THE AUDIT COMMITTEE CHAIRMAN
UPPER WEST AKIM DISTRICT ASSEMBLY
P.O.BOX 3

SUBMISSION OF INTERNAL AUDIT REPORT 2025

I forward here with the Internal Audit Report of the Upper West Akim District Assembly for the period 1st April to June 30, 2025 for your study and necessary action.

....
RICHMOND ANTWI BOATENG
DISTRICT COODINATING DIRECTOR

Cc
The District Chief Executive
UWADA-Adeiso

The Disrictor of Audit
Office of the Head Local
Government Service-Accra

Regional Minister
ERCC-Koforidua

The Director General
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Accra

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SECOND QUARTER OF 2025 INTERNAL AUDIT REPORT OF UPPER WEST AKIM DISTRICT ASSEMBLY

EXECUTIVE SUMMARY

The Internal Audit Unit of Upper West Akim District Assembly has completed its audit for the Second quarter of 2025. The audit focused on the Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials. The following are highlights of the findings:

1)Un-supported Payment-GH₵15,328.00

The Unit recommend that the finance officer obtain the relevant supporting documents to substantiate the payments failing, which the said amount of GH₵15,328.00 should be recovered from the officers involved.

2)Taxes Withheld not paid-GH₵2,007.10

The Unit recommend that the amount of GH₵2,007.10 be paid to the Ghana Revenue Authority.

3) Commitment of Expenditure without the use of GIFMIS Payment Voucher system-GH₵22,621.97

We recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.

4)Un-presented Payment Voucher-GH₵9,231.00

The Unit recommend that the Coordinating Director and Finance Officer of the assembly should present the said payment voucher for audit, failure for which they should refund the amount involved to the assembly's accounts.

5)Non-Payment of Tier two contribution of causal workers-GH₵682.05

The Unit recommend strict adherence to the dictates of the above law and further recommend payment of an amount of GH₵682.05 to Hedge Pension Fund, failing to adhere to this, any penalty arising from the non-payment of the contributions should be borne to the District Coordinating Director and District Finance Officer.

6)Payment Voucher without Stamp Paid

The Unit recommend to the Finance Officer to instruct all schedule officers to always stamp all paid vouchers to avoid recycling of expenditures.

7)Un-embossed

The Unit recommend that, management should ensure that all assets of the Assembly are embossed

8)Failure to declare assets and liabilities to the Auditor General

The Unit recommend to management to ensure that the board members, all departmental/unit heads obtain the required assets declaration forms from the Auditor General's office for completion and compliance and receipts obtained for verification.

INTRODUCTION

In pursuance of the Internal Audit plan for 2025, we have conducted an audit of the Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials. This was performed according to the approved audit plan for the year 2025.This was in accordance with Section 83 sub-section 7 of the Public Financial Management Act 2016, Act 921, and the Internal Audit Agency Act 2003 Act 658.

The audit was meant to review the internal control procedures of the Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials in relation to best practice, the Public Financial Management Act, 2016, and the Public Financial Management Regulations 2019.

1.1 BACKGROUND

The Risk assessment of the assembly gave priority to the audit area Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials to be conducted in Second quarter 2025.

Cash Management are conducted to make sure that every payment is made according to Regulations, Acts and Laws.

Store Management was conducted to ensure that procedures and regulations governing stores are complied with.

Contract Management /Project Execution are conducted to make sure that all contracts are complied with terms and conditions of the contract.

Revenue Management was conducted to verify that all moneys collected are banked and that all transactions are recorded in the Revenue Collectors Cashbook.

Payroll Management was conducted to make sure that all staff of the assembly are physically present and to make sure that there is no ghost name in the nominal roll of the assembly.

Building Permit was conducted to ascertain that Planning Spatial Committee and Technical Sub Committees approved all permit in the district.

2.0 KEY PERSONNEL

During the period under review the following officials handled the financial and administrative duties of the Assembly.

NAME OF OFFICER	DESIGNATION	PERIOD
HON. REBECCA CHISSAH	DISTRICT CHIEF EXECUTIVE	01/04/2025-30/06/2025
MR. RICHMOND A. BOATENG	DISTRICT COORDINATINATING DIRECTOR	01/04/2025-30/06/2025
MRS. GIFTY OWUSU BRAGO	DISTRICT FINANCE OFFICER	01/04/2025-30/06/2025
MR PRINCE ASANTE	DISTRICT BUDGET ANALST	01/04/2025-30/06/2025
MISS MERCY ABENA OTIBO	DISTRICT PLANNING OFFICER	01/04/2025-30/06/2025
MR SETH KWAME DAMASAH	DISTRICT WORKS ENGINEER	01/04/2025-30/06/2025
MR ELIKPLIM QUIST	DISTRICT PROCUREMENT OFFICER	01/04/2025-30/06/2025

2.1 SCOPE AND OBJECTIVE OF THE AUDIT

2.1.1 Scope

The scope of the Audit covered Internal Control and Risk Management on Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials from April to June 2025.

2..1.2 Objectives

The objective of the Audit among others included the following.

- Payments are properly supported by original invoices and/or relevant documents.
- Payments are not made for purposes outside the ordinary course of business.

- Payments are approved in accordance with Authority limits.
- Payments are accurately and completely recorded in cash accounting records.
- Determine whether they comply with the terms of the contract.
- To ensure that all procurement processes are followed.
- To ensure that employees on the payroll are valid and that leavers do not remain on the payroll
- To determine whether the contract Management process is achieving desired outcomes.
- To ensure that all collections are recorded
- To ensure that all present and past officials have declared their Assets and Liabilities to the Auditor General's Department.

3.0 METHODOLOGY AND AUDIT STANDARDS

The Audit was conducted based on the system / risk-based audit approaches and in accordance with the International Standards for the Professional Practice of Internal Auditing.
In ascertaining the facts, the Auditors extracted data from documents provided by the Assembly and interviewed the desk and other officers involved in the financial and administrative functions of the Assembly. The team also checked the Assembly's compliance with the relevant rules and regulations.

4.0 RESPONSIBILITY FOR CORRECTIVE ACTION

The potential impact of control weaknesses identified, and recommendations provided in this report should not be considered as exhaustive but intended to highlight potential effects of issues identified and possible remedial actions to improve the Internal Controls.

5.0 DETAILED AUDIT FINDINGS

5.1 UN-SUPPORTED PAYMENT-GH₵15,328.00

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GH₵15,328.00) Fifteen thousand, three hundred and twenty-eight Ghana cedis from the assembly's IGF accounts without supporting documents such as receipts, invitation letters, invoices etc to support the payments. Below are Details.

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staffs.

S/N	DATE	PV NO	PAYEE	DETAILS	CHEQUE NO	AMOUNT GH₵	REMARKS
1	13/6/25	37/4	DCD	Being payment for other night allowance and feeding cost	000574	1,500.00	No invitation letter No fuel receipts
2	29/4/25	26/4	DCD	Being funds release for fuel for official duties	000373	2,200.00	No fuel receipts
3	23/4/25	4/4	DCD	Being payment to enable DPO and DS attend workshop	003900	1,690.00	Partially acquitted
4	29/4/25	24/4	DCD	Payment for fuel	000372	2,200.00	No fuel receipts
5	17/4/25	25/4	DCD	Payment for weekly fuel for vehicles No GN 8325-18 Gv33-17	000372	2,200.00	No fuel receipts
6	29/4/25	30/4	DCD	Payment of fuel and accommodation	000376	1,380.00	No fuel receipts No accommodation receipts
7	11/04/25	7/4	DCD	Payment for purchase of stationary	000566	1,000.00	NO Receipt No SRA

8	23/04/25	18/4	DCD	Payment for allowance PM and assembly Lawyer	000371	158.00	No receipt for WHT
9	29/4/25	20/4	DFO	Being payment for seminar and conference	003906	800.00	No receipt for fuel
10	13/6/25	6/5	DCD	Payment for weekly fuel	000389	2,200.00	No fuel receipt
TOTAL						**15,328.00**	

EFFECT

This Control weakness could give rise to improprieties in financial administration of the assembly.

RECOMMENDATION

The Unit recommend that the finance officer obtain the relevant supporting documents to substantiate the payments failing, which the said amount of GH₵15,328.00 should be recovered from the officers involved.

MANAGEMENT RESPONSES

Management has directed the officer in charge to retrieve and submit the receipts for verification and inspection.

5.2 TAXES WITHHELD BUT NOT PAID-GH₵2,007.10

CRITERIA

Section 117 of Income Tax Act 2015(Act 896) directs a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15days after the end of the month the payment subject to withholding tax is made.

CONDITION

We noted that the assembly withheld taxes GH₵2,007.10 from several suppliers and service providers but refused to remit them to the Ghana Revenue Authority. Details shown below;

DATE	DETAIL		AMOUNT	
39/4	Payment for WHT on DPCU	GRA	369.00	
5/5	Payment for WHT on refreshment during DCE'S confirmation	GRA	1,370.00	
21/5	Payment of WHT on repairs of official vehicle	GRA	118.50	
27/5	Payment for WHT on repairs of official vehicle	GRA	82.80	
9/6	WHT on pump purchase	GRA	140.60	
19/6	WHT on repair of printer	GRA	66.80	
	Total		2,007.10	

CAUSE

Based on the system used in payment of taxes.

EFFECT

Loss of revenue to the state.

RECOMMENDATION

The recommend that the amount of GH₵2,007.10 be paid to the Ghana Revenue Authority.

MANAGEMENT RESPONSE

Management has taken the necessary steps to pay all taxes withheld on behalf of the state.

5.3 COMMITMENT OF EXPENDITURE WITHOUT THE USE OF GIFMIS PAYMENT VOUCHER SYSTEM-GH₵22,621.97

CRITERIA

Section 25 of the Public Financial Management Act 921 of 2016 states that, where a covered entity enters a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the spending officer of the covered entity and the spending officer shall enter the contract or arrangement into the Ghana Integrated Finance Management System.

CONDITION

However, the unit noted that the assembly committed a total of GH₵22,621.97 without the use of GIFMIS Payment Voucher system contrary to the law. Details shown below;

S/N	DATE	PAYEE	PV NO	DETAIL	CHEQ NO	AMOUNT GH₵
1	11/4/25	DFO	14/4	Payment for validation 4th quarter National Account	003902	5,405.00
2	17/4/25	DCD	25/4	Payment for weekly fuel for vehicles. NO GV 33-17 DV plate	000372	2,200.00
3	11/4/25	HR	6/4	Being payment for local travel cost	000566	2,600.00
4	11/4/25		7/4	Payment for purchase of stationary	000566	1,000.00
5	11/4/25	DCD	16/4	Payment for embossment of official vehicle	003905	3,963.12
6	11/4/25	DCD	19/4	Payment for submission of 4th quarter report 2025	000371	345.00
7	6/5/25	HR	10/5	Payment for causal worker salaries April 2025	003913	4,308.85
8	20/5/25	DCD	18/5	Payment for weekly fuel for official use	003920	2,800.00
TOTAL						22,621.97

CAUSE

The lapse was due to the management's disregard for the Public Financial Management act which governs payments.

EFFECTS

The lapse could result in distortion in the financial reporting of the Assembly.

RECOMMENDATIONS

The unit therefore recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.

MANAGEMENT RESPONSE

The reason for payment without GIFMIS PV is because there is no printer but Payment Vouchers has been prepared.

5.4 NON PAYMENT OF TIER TWO CONTRIBUTION OF CASUAL WORKERS- GH₵682.05

CRITERIA

SECTION 63 of the National Pensions Act2008(Act 766) as amended by Act 883,2014 requires that an employer shall remit thirteen and half per cent out of the total contributions of eighteen and a half per centum on behalf of the worker to first -tier mandatory social security scheme within fourteen days after the end of month to the trust.

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CONDITION

Contrarily, we noted during our review of IGF records show that assembly did not remit a total amount of GHC 682.05 being casual workers contribution for the Tier 2 From April to June, 2025 to Hedge Pension Fund

Month	No. of Staff	Basic Salary	Tier 2	
APRIL	8	4,800.00	227.35	
MAY	8	4,800.00	227.53	
JUNE	8	4,800.00	227.35	
	TOTAL		682.05	

EFFECT

Non-payment Hedge Pension could affect the morale of the staff and can also lead to legal tussle between the staff and the assembly.

CAUSE

Management attributed the lapse to lack of funds.

RECOMMENDATION

The unit recommended strict adherence to the dictates of the above law and further recommended payment of the amount of GHC682.05 to Hedge Pension Fund, failing to adhere to this, any penalty arising from the non-payment of the contributions should be borne to the District Coordinating Director and District Finance Officer.

MANAGEMENT RESPONSE

Management is taken the necessary steps to pay all Tier two Contribution of Casual staff to avoid loss of entitlement to casual staff.

5.5 UN-PRESENTED PAYMENT VOUCHERS-GH₵9,231.00

CRITERIA

Section 11of the audit service act 2000, Act 584 provides that any person authorized or appointed for the purpose of audit by the Auditor-General shall have access to all books, records, returns and other documents in computerized form relating to or relevant2 to those accounts being audited.

CONDITION

Contrary to the above quoted Act, the Assembly failed to present Five (5) payment vouchers amounting to GHC9,231.00 for audit examination and scrutiny.

Details shown below.

S/N	DATE	PAYEE	DETAIL	PV NO	CHQ NO	AMT GHC

1	11/06/25	DCD	Payment for weekly fuel	8/6	00587	2,800.00
2	11/06/25	Equal opportunity	Payment for replacement of Borehole pump	9/6	000588	3,315.00
3	12/06/25	DCD	Payment for fuel and other night allowance(Telco's)	11/6	000591	1,160.00
4	9/4/25	DCD	Payment for repairs on office polytank	3/4	003900	1,266.00
5	23/4/25	DCD	Payment for investigation team at the District	40/4	000379	690.00
TOTAL						**9,231.00**

CAUSE

Failure on part of finance officers to bring the Payment voucher to the Internal Audit Unit for audit.

EFFECT

It could therefore lead to inability to authenticate the expenditure incurred and ascertain whether they were made in the interest of the assembly or state.

RECOMMENDATION

The unit recommend that the Coordinating Director and Finance officer of the assembly should present the said payment vouchers for audit. Otherwise, they should refund the amount involved to the assembly's account.

MANAGEMENT RESPONSE

Management has compelled the schedule officer to present the said payment vouchers to the internal audit unit.

5.6 PAYMENT VOUCHERS NOT STAMPED

CRITERIA

Part IX Section 19 of the Financial Memoranda for the District Assemblies states that "immediately after a voucher is paid the officer who made the payment shall stamp the voucher "PAID" together with payment made by cheque and the number will be quoted on the voucher.

CONDITION

During our audit, we realized that all the payment vouchers for the period under consideration did not have the paid stamp on them. This situation is worrying because putting paid stamp on payment vouchers is part and parcel of the accounting duties of the finance department of every organization. However, this core duty has, for some time, been relegated to the background, which may have serious financial implications.

EFFECT

The anomaly is because of the failure of the schedule officer to ensure that all paid voucher have the paid stamp on them.

CAUSES

In the absence of the paid stamp on the vouchers that could lead to duplication of expenditures at the expense of the Assembly.

RECOMMENDATION

The unit recommend to the finance officer to instruct all schedule officers to always put the paid stamp on all paid vouchers to avoid recycling of expenditures.

MANAGEMENT RESPONSE

Management has directed the schedule officers to stamp all paid vouchers.

5.7 UNEMBOSSED ASSETS

CRITERIA

Section 52 of the PFM Act, 2016 (Act 9210) requires Principal Spending Officers to institute proper control systems to prevent losses and wastage.

CONDITION

We observed during an inspection of inventory items that, 17 items belonging to the assembly have not been embossed as they had no identification or Departmental number on them. Details shown below;

S/N	DEPARTMENT/UNIT	ITEMS NOT EMBOSSED
1	Finance	Swivel chair
2	Budget	Head set Dustbin
3	Works	Shelves
4	Records	Head set Clock
5	Stores	Gasoline Generator
6	Programmer	Network toolbox
7	Radio	Head set Television
8	DCE	Center table Head set Clock
9	Development Planning	Clock Dustbin
10	Client Service	Swivel chair

CAUSE

Failure to adhere to the above stated act resulted in this anomaly.

EFFECT

This situation could result in the pilfering or theft of assets belonging to the assembly.

RECOMMENDATION

The unit recommend that management makes the needed funds available to ensure all assets belonging to the assembly are accordingly embossed.

MANAGEMENT RESPONSE

Management has tasked the Budget officer and Storekeeper to make sure that all assets involved are embossed.

5.8 FAILURE TO DECLARE ASSETS AND LIABILITIES TO THE AUDITOR GENERAL

CRITERIA

Section 1 of the Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) requires Departmental Heads and management staff to submit a written Declaration of their Assets and Liabilities to the Auditor General.

Also, section 4 paragraph (1&2) of the Legislative Instrument 1606, requires members of the District Tender Board to declare their assets to the Auditor General 3 months after they become or cease to be members of the board.

CONDITION

Contrary to the above Act, some Departmental heads and some management staff and some members of the District Tender Board have not declared their Assets and Liabilities to the Auditor General.

Below are the persons whose assets and liabilities have not been declared;

1. Mr. Richmond Antwi Boateng	DCD
2. Mr. Dickson Donkor, Esq	LAWYER
3. Ms. Yayra Adibo	SHRM
4. Ms. Mercy Abena Otibo	DPO
5. Mr. Owusu Edward	PPO
6. Mad.Perpetual Deccer	DDA
7. Mr. Fred Cobbinah	SSDO

CAUSE

This is due to management's lack of commitment in ensuring that all members of the Entity Tender Board, departmental heads/units fill and submit the forms to the Auditor General's office.

EFFECT

This may not bring transparency in the discharge of their duties and may have negative impact on the Assembly.

RECOMMENDATION

The unit recommend to DCD/DFO management to ensure that the board members, all departmental/unit heads obtain the required assets declaration forms from the Auditor General's office for completion and compliance and receipts obtained for verification.

MANAGEMENT RESPONSE

Management will communicate to members of the tender committee members and heads of departments to present the receipts after declaring their assets and those who do not have, will let them do so as soon as possible.

6.0 CONCLUSION

The audit team gathered effective Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials. It is therefore imperative to note that internal controls and risk management are very weak.

The audit results gathered, shows that internal controls and risk management processes for Cash Management, Store Management Process, Contract Management /Project Execution, Building and Permitting, Procurement Management, Revenue Management, Human Resource and ESPV Payroll Management and Auditing Assets Liability Declaration on present and past public officials should be strengthened by management.

7.0 ACKNOWLEDGEMENT

The Audit team wishes to express their appreciation to management and staff for the co-operation and assistance extended during the audit.

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PHOEBE TETTEY
DISTRICT INTERNAL AUDIT

8.0 STATUS OF IMPLEMENTATION OF THE FIRST QUARTER OF 2025 INTERNAL AUDIT REPORT

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: FIRST QUARTER OF 2025 INTERNAL AUDIT REPORT

NO	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT STATUS/ACTION TAKEN
1.	Un-supported Payment- GH₵2,300.00	We recommended that the Finance Officer obtain the relevant supporting documents to substantiate the payments failing, which the said amount of GH₵2,300.00 should be recovered from the officers involved.	DCD/DFO	All payment vouchers involved has been supported with the relevant document.
2.	Un-presented Payment Voucher- GH₵16,255.00	We recommended that the Coordinating Director and Finance Officer of the Assembly should present the said Payment Voucher for audit. Otherwise they should refund the amount to the assembly's account.	DCD/DFO	All the five *Payment Vouchers* involved has been presented.

9.0 MANAGEMENT ACTION PLAN

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Title of Audit: SECOND QUARTER OF 2025 INTERNAL AUDIT REPORT

Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date
Un-supported Payment-GHC15,328.00	We recommend that the finance officer obtain the relevant supporting documents to substantiate the payments failing, and the said amount of GHC15,328.00 should be recovered from the officers involved.	**High**		**End of August,2025**
Taxes Withheld not paid-GHC2,007.10	The Unit recommend that the amount of GHC2,007.10 be paid to the Ghana Revenue Authority.	**High**		**End of August,2025**
Commitment of Expenditure without the use of GIFMIS Payment Voucher system-GHC22,621.97	We recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.	**High**		**End of August,2025**

Un-presented Payment Voucher-GH₵9,231.00	The Unit recommend that the DCD and DFO of the assembly should present the said payment voucher for audit, failure for which they should refund the amount to the assembly's accounts.	**High**		**End of August,2025**
Non-Payment of Tier two contribution of Casual workers-GH₵682.05	The Unit recommend strict adherence to the dictates of the above law and further recommend payment of an amount of GH₵682.05 to Hedge Pension Fund, failing to adhere to this, any penalty arising from the non-payment of the contributions should be borne to the DCD and DFO.	**High**		**End of August,2025**
Payment Voucher without Paid Stamp	The Unit recommend to the Finance Officer to instruct all schedule officers to always stamp all paid vouchers to avoid recycling of expenditures.	**High**		**End of August,2025**
Un-embossed Assets	The Unit recommend that, management should ensure that all assets of the Assembly are embossed	**High**		**End of August,2025**

Failure to declare assets and liabilities to the Auditor General	The Unit recommend to management to ensure that the board members, all departmental/unit heads obtain the required assets declaration forms from the Auditor General's office for completion and compliance and receipts obtained for verification.	**High**		**End of August,2025**